

## **Defense Energy Support Center**

### **STATE FUEL TAX TABULATION**

June 23, 2000

#### **Introductory Notes**

- 1. State tax laws are constantly changing with respect to rates, point of taxation, refund procedures, and the exempt or non-exempt status of DOD, Federal Civilian and National Guard Activities. Each State will normally issue Bulletins informing DESC Contractors of these changes before the new law becomes effective. If you receive information regarding changes in state fuel taxes, please inform John Ralston of DFSC-G at 767-5004.**
- 2. Unless otherwise noted, gasohol is taxed at the same rate as gasoline.**
- 3. The diesel tax rates apply to undyed diesel because dyed diesel is sold free of tax.**
- 4. In the following states, suppliers must pay excise taxes on certain gasoline sold to DESC: Arizona, (full refund available), California, Idaho, Iowa (full refund available), Louisiana (non-bulk purchases), Mississippi (non bulk purchases), Montana, Nevada, Oregon, Vermont, Washington, and Wyoming. (See table for details).**
- 5. In the following states, suppliers must pay excise taxes on certain diesel sold to DFSC: Arizona, Idaho, Iowa (full refund available), Louisiana (full refund available), Mississippi (non-bulk purchases), Montana (full refund available), Nevada (full refund available), Utah (full refund available) and Wyoming. (See table for details).**
- 6. DFSC contractors are generally required to pay State environmental fees on all fuel distributed including fuel sold to the U.S. Government. However, certain states exempt DFSC sales. Also, environmental fees are sometimes discontinued when the environmental fund trust fund reaches a certain balance.**
- 7. Generally, the Government does not pay State "Sales" Taxes.**
- 8. Although military JP-8 and JP-5 jet fuel is exempt at point of sale, DOD must pay a Federal Excise tax of \$.244 per gallon on JP-8 and JP-5 used in highway vehicles and a tax of \$.219 per gallon on JP-8/JP-5 used in commercial or other aircraft not owned by DOD and constituting a part of the Armed Forces. Services have been instructed to notify DFAS Columbus of non-exempt uses so DFAS can make appropriate payment to the IRS.**

#### **FEDERAL EXCISE TAXES**

Motor Fuel Tax - \$.184/gal.	DOD, Fed. Civ's pay -- National Gd, D.C. Government Exempt
Diesel Fuel Tax- \$.244/gal.	(undyed) DOD, Fed Civ pay - Nat. Guard and DC Gov. Exempt
Kerosene Tax - \$.244/gal.	(undyed) JP-8 jet fuel is Exempt at Point of Sale
Jet Fuel Tax - \$.219/gal	Military and Nat'l. Guard is exempt, but not Fed. Civ. Agencies

Aviation Gasoline \$.194/gal Military and National Guard is exempt, Fed. Civ. Agencies are not

## **ALABAMA**

### State Excise Taxes -

Motor Fuel Tax - \$.16/gal.	DOD, Federal Civilian Agencies, Nat. Guard Exempt
Diesel Fuel Tax - \$.17	Exempt
Aviation Fuel Tax - \$.013	Exempt
Jet Fuel Tax - \$.013	Exempt

Storage Tank Fee	<b>Not Exempt</b>
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\$.003 per gallon	<b>Include in price</b>
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Petroleum Products	Exempt
Inspection Fee	Exempt
gasoline/diesel \$.02 per gal.	Exempt
jet fuel \$.00025 per gal.	Exempt

## **ALASKA**

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Motor Fuel Tax - \$.08	DOD, Federal Civilian Agencies, National Guard Exempt
Diesel Fuel Tax - \$.08.	Exempt
Aviation Fuel Tax - \$.047/gal.	Exempt
Jet Fuel Tax - \$.032/gal.	Exempt

## **ARIZONA**

Motor Fuel Tax - \$.18	<b>Not Exempt</b> , full refund for all DoD, Fed. Civ., Nat. Gd.
Diesel Fuel Tax - \$.26/gal.	<b>Not Exempt</b> , DoD, Fed. Civ., Nat. Gd. get automatic refund of \$.09/gal. and another \$.18 refund if use is offroad

Jet Fuel - \$.0305 per gallon plus local city and county taxes	<b>Not exempt</b> (on jet fuel purchased in Arizona)
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Heating Fuel	<b>Not exempt</b> 1/2 rate of 5.5% of sale price (2.75%) Plus 1/2 of another 1% to 1/2% for local taxes
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Storage tank fee \$.01/gal	DoD, Fed. Civ., Nat. Guard Exempt
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## **ARKANSAS**

Motor Fuel Tax - \$.195	DOD, Federal Civilian Agencies, Nat. Gd. Exempt
Diesel Fuel Tax - \$.225	" Exempt
UST Fee -\$.001/gal.- (Include in price)	DOD, Federal Civilian Agencies, Nat. Gd. <b>Not Exempt</b>

## **CALIFORNIA**

Motor Fuel Tax - \$.18/gal.	DOD, Fed. Civ., Nat. Gd. <b>Not Exempt</b> - offroad refund
Jet Fuel Tax - \$.02/gal.	DOD Exempt - But Fed. Civ., National Guard <b>not exempt</b>

Diesel Fuel Tax - \$.25/gal.

DOD, Federal Civilian agencies exempt but  
(National Guard pays and gets full refund  
Or may use dyed diesel)

Compressed Natural Gas  
Tax - \$.07/100 cubic feet  
(per hundred cubic feet)

Invoice separately/offroad refund

Oil Spill Prevention  
Administration Fee  
\$.00095/gal. (fuel removed  
from marine terminals)

**Include in fuel price - not exempt**

Underground Storage Fee  
\$.012

**Include in fuel price - not exempt**

## **COLORADO**

Motor Fuel Tax - \$.22  
Diesel Fuel Tax - \$.205  
Aviation Fuel Tax - \$.06/gal.  
Jet Fuel Tax - \$.04/gal.

DoD, Fed. Civ., Nat. Guard Exempt  
" Exempt  
" Exempt  
" Exempt

Environmental Response  
Fund \$.0063/gal.

All customers exempt for aircraft fuel  
**Not exempt for other fuels**

## **CONNECTICUT**

Motor Fuel Tax - \$.32  
Diesel Fuel Tax- \$.18  
Gross Receipts Tax  
5.26% of Sale price  
first sale of all fuel in Connecticut  
except Heating Oil and Bunker fuel

DOD, Federal Civ., Nat. Gd. Exempt -  
" Exempt  
**No special exemption for Gov. Sales**  
Invoice Separately

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-  
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## **DELAWARE**

Motor Fuel Tax - \$.23  
Diesel Fuel Tax - \$.22

DOD, Fed. Civ. Agencies, Nat. Guard Exempt

Hazardous Sub Tax \$.009

**Sales to Government not exempt  
include in price**

## **DISTRICT OF COLUMBIA**

Motor Fuel Tax - \$.20  
Diesel - \$.20

DOD, Fed. Civ. Agencies, Nat. Guard Exempt  
DOD, Fed. Civ. Agencies, Nat. Guard Exempt

Burner Oil - Gross Receipts Tax -

**Sales to Government NOT Exempt**

10 % of sale price  
(on natural gas also)

**Invoice for this tax separately**

## **FLORIDA**

Motor Tx- \$.169/gal. up to \$.304 w/local option - DOD, Fed. Civ. NG. Exempt if over 500 gal.  
Diesel Tx - \$.254 - DOD, Fed. Civ. NG. Exempt if over 500 gal.  
Av.Gas/ Jet Fuel Tax - \$.069/gal. - DOD, Fed. Civ. NG. Exempt

### **Environmental Fees**

Total \$.0207:

Inland Protection Tax  
\$.0190476/gal. (\$.80 per barrel)

**Not exempt, include in price**

Water Quality Tax  
\$.0011904/gal. (\$.05 per barrel)

**Not exempt, include in price**

Coastal Protection Tax  
\$.00048/gal. (\$.02 per barrel)

**Not exempt, include in price**

## **GEORGIA**

Motor - \$.075 DOD, Fed. Civ. NG. Exempt  
Diesel Fuel - \$.075 DOD, Fed. Civ. NG. Exempt  
Jet Fuel - \$.01 DOD, Fed. Civ. NG. Exempt

### **Environmental Fees**

Underground storage tank fee  
\$.005 per gallon

Government exempt \*  
(activity should file "opt out" form with state)

## **HAWAII**

Motor Fuel - \$.16 DOD, Fed. Civ. NG. Exempt  
Diesel Fuel Tax - \$.221 DOD, Fed. Civ., NG. Exempt  
Jet fuel tax - \$.01 DOD, Fed. Civ., NG. Exempt

### **Environmental Fees**

Environmental Response Tax.  
\$.00119/gal. (\$.05/bbl.) DOD, Fed. Civ., NG. Exempt

## **IDAHO**

Motor Fuel Tax - \$.25/gal. Not exempt, invoice separately,  
offroad refund only for Idaho National Guard  
Gasohol - \$.225/gal. " "" " same rule for gasoline  
Diesel Fuel Tax - \$.25/gal. Invoice separately, full refund available  
for Government  
AvGas - \$.055/gal. Invoice separately,  
Jet Fuel - \$.045/gal. Only Idaho Nat. Guard exempt

### **Environmental Fees**

Petroleum Product Transfer Fee \$.01/gal. Suspended until further notice  
Do not include in price or charge separately

## **ILLINOIS**

Motor Fuel Tax - \$.245	DOD, Fed. Civ. Nat. Guard exempt
Diesel Fuel Tax - \$.273	DOD, Fed. Civ. Nat. Guard exempt

### **Environmental Fees**

Illinois Underground Storage Tank Trust Fund \$.003/gal	<b>No exemption for Gov. Sales include in price</b>
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Environmental Impact Fee \$.008 per gallon	<b>No exemption for Gov. Sales include in price.</b>
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## **INDIANA**

Motor Fuel Tax - \$.15	DOD, Fed. Civ. Nat. Guard exempt
Diesel Fuel Tax - \$.16	DOD, Fed. Civ. Nat. Guard exempt

Oil inspection fee - \$.0009/gal.	DOD, Fed. Civ. Nat. Guard exempt
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## **IOWA**

Motor Fuel Tax - \$.20/gal.	<b>DOD, Fed. Civ. Nat. Guard Pay &amp; Get Full Refund</b>
Diesel Fuel Tax - \$.225/gal.	"
Gasohol Tax - \$.19/gal.	"
Jet Fuel - \$.03/gal.	"

### **Fees**

Environmental Protection Diminution Charge - \$.01/gal.	Government is exempt - Do <i>not</i> have contractor include in price.
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## **KANSAS**

Motor Fuel Tax - \$.20	DoD, Fed. Civ. Nat. Gd, exempt
Diesel Fuel Tax - \$.22	DoD, Fed. Civ. Nat. Gd, exempt

Environmental Assurance N/A	DoD, Fed. Civ. Nat. Gd, exempt
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Petroleum Inspection Fee/\$.0003/gl.	DoD, Fed. Civ. Nat. Gd, exempt
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## **KENTUCKY**

Motor Fuel Tax - \$.15	DoD, Fed. Civ. Nat. Gd, exempt
Diesel Fuel Tax - \$.12	Exempt
Jet Fuel Tax - \$.015/gal.	Exempt
Environmental Assurance Fee \$.014/gal	Exempt

## **LOUISIANA**

Motor Fuel Tax - \$.20/gal.	DOD, Fed. Civ. Agency sales exempt in lots of 6,000 gallons and over. National Guard not exempt.
Diesel Tax - \$.20	DOD, Fed. Civ. Agency sales exempt in lots of 6,000 gallons and over. National Guard not exempt
State Inspection Fee - \$.00031/gal.	Government exempt
Underground Storage Fee \$.008	Government exempt

## **MAINE**

Motor Fuel Tax - \$.22/gal.	DoD, Fed. Civ. Nat Guard Exempt
Diesel Fuel Tax - \$.23/gal.	“
Jet Fuel Tax - \$.019/gal.	“

### **Environmental Fees**

Inland & Coastal Cleanup Fund \$.00071 per gallon/gal (\$0.03 per barrel)	<b>Sales to Government Not Exempt</b> <b>Include in price</b>
Ground Water Cleanup Fund \$.48 bbl/\$. - \$.0114/gal - Gasoline \$.24 bbl/\$. \$.05/gal - Diesel/ jet fuel/other petroleum products \$.04 bbl/\$.0009/gal- No. 6	<b>Sales to Government Not Exempt</b> <b>Include in price</b>

## **MARYLAND**

Motor Fuel Tax - \$.235	DOD, Fed. Civ., Nat. Gd. Exempt
Diesel Fuel Tax - \$.2425	"
Jet Fuel Tax - \$.07/gal.	"
Underground Storage Tank \$.05 per barrel-\$.0036/gal.	DOD, Fed. Civ., Nat. Gd. Exempt

### **Maryland Local Taxes**

Montgomery County	Government not exempt
Fuel-energy Tax	invoice separately
No. 1 Fuel Oil \$.034026	"
No. 2 Fuel Oil \$.035298	"
No. 4 Fuel Oil \$.0361248	"
No. 6 Fuel Oil \$.0376512	"
Natural Gas \$.0093864 per therm	"

## **MASSACHUSETTS**

Motor Fuel Tax - \$.21	DoD, Fed. Civ., Nat. Gd. Exempt
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Diesel Fuel Tax - \$.21 " Exempt

Underground storage tank \$.005 " Exempt

## **MICHIGAN**

Motor Fuel Tax - \$.19 DoD, Fed. Civ., Nat. Gd, Exempt

Diesel Fuel Tax - \$.21 DoD, Fed. Civ., Nat. Gd, Exempt

Jet Fuel Tax - \$.03/gal. DoD, Fed. Civ., Nat. Gd, Exempt

Underground Storage Tank Fee **Not exempt - include in price**  
\$.00875 per gallon

## **MINNESOTA**

Motor Fuel Tax - \$.20 DoD, Fed. Civ., Nat. Gd., Exempt

Diesel Fuel Tax - \$.20 DoD, Fed. Civ., Nat. Gd., Exempt

Jet Fuel Tax - \$.05/gal. DoD, Fed. Civ., Nat. Gd., Exempt

Petroleum Insp. Fee -\$.00085/gal. **Not Exempt - include in Price**

Petroleum Tank Release

Cleanup Fee \$.02/gal. **Not Exempt - include in Price\***  
Suspended Until further notice

## **MISSISSIPPI**

Motor Fuel Tax - \$.126/gal. DoD, Fed. Civ., N.Gd. exempt if over 4000 gals delivered

Diesel Fuel Tax - \$.1325/gal. " "

(reduced rate for Govt.)

Jet Fuel Tax - \$.005/gal. DoD, Fed. Civ., Nat. Gd. exempt if over 4000 gals delivered

Environmental Protection Fee \$.004 **Not exempt - include in price**

## **MISSOURI**

Motor Fuel Tax - \$.17/gal. DoD, Fed. Civ., Nat. Gd. Exempt

Diesel Fuel Tax - \$.17/gal. DoD, Fed. Civ., Nat. Gd. Exempt

Jet Fuel Tax - \$.09/gal. DoD, Fed. Civ., Nat. Gd. Exempt

Petroleum Inspection Fee **Not Exempt - Include in Price**  
\$.0004/gal.

Underground Storage Tank Fee **Not Exempt - Include in Price**  
\$.003125/gal.

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## **MONTANA**

Motor Fuel Tax - \$.27/gal. DoD, Fed. Civ. Nat. Gd. Pay, offroad refund

Diesel Fuel Tax - \$.2775/gal. DoD, Fed. Civ. Nat. Gd. Pay, get full refund

Jet Fuel Tax - \$.04/gl. at commercial - DoD, Fed. Civ., Nat. Gd pay  
Airports

Av. Gas - \$.04/gal. DoD, Fed. Civ., Nat. Gd pay

JP-8 -

All DESC purchases exempt

Montana Petroleum  
Tank Cleanup Fee  
\$.0075

All customers exempt for JP-8 and diesel  
Not exempt for gasoline, commercial jet fuel or avgas

## **NEBRASKA**

Motor Fuel Tax - \$.239  
Diesel Fuel Tax - \$.239  
Aviation Fuel Tax - \$.05/gal.  
Jet Fuel Tax - \$.03/gal.  
Petroleum Release Fee  
\$.003/gal.

DoD, Fed. Civ., Nat. Gd. Exempt  
" Exempt  
" Exempt  
" Exempt  
" Exempt

## **NEVADA**

Motor Fuel Tax - \$.24/gal.

Exempt to DOD only,  
*Fed. Civ./Nat. Guard  
not Exempt- invoice seperately*

Diesel Fuel Tax - \$.27/gal.

*DOD, Fed Civ. & Nat. Guard not exempt  
Invoice separately - full refund available to all*

Jet Fuel Tax - \$.01/gal.  
Plus local tax of \$.01 - \$.02/gl

Exempt as DoD - Fed. Civ., Nat. Gd. Must Pay  
Exempt as DoD - Fed. Civ., Nat. Gd. Must Pay

Petroleum Cleanup Fee - \$.0075/gal

Sales to DOD/Fed.Civ., Nat. Gd., not exempt  
Include in price

## **NEW HAMPSHIRE**

Motor Fuel Tax - \$.18  
Diesel Fuel Tax - \$.18  
Aviation Fuel Tax - \$.04/gal.  
Jet Fuel - \$.02/gal.  
Cleanup Fee - \$.015/gal.  
Diesel/gasoline

DoD, Fed. Civ., Nat. Guard Exempt  
" Exempt  
" Exempt  
" Exempt  
Not exempt - include in price  
**But fee is currently suspended.**  
**For diesel and gasoline as of Sept 1.**

Heating oil \$.01

Not exempt include in price

Importer Fee - \$.001/gal

**Sales to Government not exempt**  
**Include in price**

## **NEW JERSEY**

Motor Fuel Tax - \$.145/gal.  
Diesel Fuel Tax - \$.175/gal.  
Jet Fuel Tax - \$.02/gal.

DoD, Fed. Civ., N. Guard Exempt  
" Exempt  
" Exempt

## **NEW MEXICO**



Motor Fuel Tax - \$.17	DoD, Fed. Civ. N Guard Exempt
Diesel Fuel Tax - \$.18/gal.	" Exempt
Gross Receipts Tax on Petroleum Products	" Exempt
Services to a Governmental Agency	
 Loading Fee \$.01 per gallon	 " Exempt

## **NEW YORK**

Motor Fuel Tax - \$.30/gal.	DoD, Fed. Civ. Nat. Gd. Exempt
Diesel Fuel Tax - \$.2865/gal.	DoD, Fed. Civ. Nat. Gd. Exempt
Jet Fuel Tax - \$.08/gal.	DoD, Fed. Civ. Nat. Gd. Exempt
Petroleum Business Prod. Tax \$.08/gal (gasoline/diesel)	" Exempt
 Petroleum Testing Fee \$.0005/gal.	 <b>Government NOT exempt</b> <b>Include in Price</b>

## **NORTH CAROLINA**

Motor Fuel Tax - \$.22/gal.	DoD, Nat. Gd. Fed. Civ. Exempt
Diesel Fuel Tax - \$.215/gal.	" Exempt
Oil Inspection Tax -\$.0075/gal.	<b>Not Exempt Include in Price</b>

## **NORTH DAKOTA**

Motor Fuel Tax - \$.21/gal.	DoD Nat. Gd. Fed. Civ. Exempt
Diesel Fuel Tax - \$.21/gal.	" Exempt
Jet Fuel Tax - \$.08/gal.	" Exempt
State inspection Fee - \$.00025/gal.	All Exempt

## **OHIO**

Motor Fuel Tax - \$.22/gal.	DoD, Fed. Civ., Nat. Gd. Exempt
Diesel Fuel Tax - \$.22/gal.	" Exempt

## **OKLAHOMA**

Motor Fuel Tax - \$.16/gal.	DoD, Fed. Civ. Nat. Gd. Exempt
Diesel Fuel Tax - \$.13/gal.	" Exempt
Jet Fuel Tax - \$.0008/gal.	" Exempt
 Underground Storage Tank \$.01/gal	 " Exempt

## **OREGON**

Motor Fuel Tax - \$.24/gal.	DoD, Fed Civ. Nat. Not Exempt -
Local Gasoline Taxes \$.01/gal.-\$.03/gal.	Refund for offroad use available
Diesel Fuel Tax - \$.24/gal.	DoD, Fed. Civ. Nat. Gd. Exempt
Aviation Fuel Tax - \$.03/gal.	DoD, Nat. Gd .exempt

	Fed Civ. pays -gets full refund
Jet Fuel Tax - \$.01/gal.	DoD, Nat. Gd. Exempt Fed. Civ. pays gets full refund
Environmental Load Fee \$4.75 per truck load	<b>Government Not exempt</b> <b>Include in Price</b>

## **PENNSYLVANIA**

Motor Fuel Tax - \$.259/gal.	DoD, Fed. Civ., Nat. Guard Exempt
Diesel Fuel Tax - \$.308/gal.	" Exempt
Aviation Fuel Tax - \$.035/gal.	" Exempt
Jet Fuel Tax - \$.019/gal.	" Exempt

## **RHODE ISLAND**

Motor Fuel Tax - \$.28/gal.	DoD, Fed. Civ., N.Gd. Exempt
Diesel Fuel Tax - \$.28/gal.	" Exempt
Underground Storage Tank Fee \$.01 per gallon	" Exempt

## **SOUTH CAROLINA**

Motor Fuel Tax - \$.16/gal.	DoD, Fed. Civ. N. Gd. Exempt
Diesel Fuel Tax - \$.16/gal.	" Exempt
Petroleum Inspection Fee \$.0025/gal.	" Exempt
Environmental Impact Fee \$.005/gal.	" Exempt

## **SOUTH DAKOTA**

Motor Fuel Tax - \$.22	DoD, Fed. Civ., N. Gd. Exempt
Diesel Fuel Tax - \$.22	" Exempt
Aviation Fuel Tax - \$.06/gal.	" Exempt
Jet Fuel Tax - \$.04/gal.	" Exempt
Petroleum Release Fee - \$.02/gal. (all refined products)	<b>Government Not Exempt</b> <b>Include in Price</b>

## **TENNESSEE**

Motor Fuel Tax - \$.20/gal.	DOD, Fed. Civ. NG exempt if delivery over 500 gls
Diesel Fuel Tax - \$.17/gal.	DOD, Fed. Civ. NG exempt if delivery over 500 gls
Jet Fuel - \$.01/gal.	DOD, Fed. Civ., NG exempt if over 500 gls.
Environmental Assurance Fee \$.004/gal.	DOD, Fed. Civ., NG exempt

## **TEXAS**

Motor Fuel Tax - \$.20	DOD, Fed. Civ., NG Exempt
Diesel Fuel Tax - \$.20	DOD, Fed. Civ. NG Exempt

Petroleum Products  
Delivery Fee \$.000/gal.

Suspended

## **UTAH**

Motor Fuel Tax - \$.245  
Diesel Fuel Tax - \$.245  
  
Jet Fuel/Av Gas Tax - \$.06/gal.  
\$.08/gl. as of July 1, 2000  
Environmental Surcharge \$.0025/gl.

DOD, Fed. Civ., Ng. Exempt if del. over 750 gls  
*Invoice Separately, Full Refund Available*  
*To DoD, Fed. Civ., Nat. Guard*  
Dod, Fed. Civ. NG Exempt if over 750  
Full refund available  
Government exempt - supplier needs Utah Form  
TC-721ES

## **VERMONT**

Motor Fuel Tax - \$.19/gal.  
Diesel Fuel Tax - \$.16/gal.  
Gross Receipts Tax .5%  
on heating oil

DoD, Fed. Civ. Nat. Gd. Not exempt *offroad refund*  
DOD, Fed. Civ. NG. Exempt  
**Not Exempt Include in Price**

## **VIRGINIA**

Motor Fuel Tax - \$.175/gal.  
Diesel Fuel Tax - \$.16/gal.  
Jet Fuel Tax - \$.05/gal.  
Petroleum Storage Tank Fee  
\$.006/gal.

DoD, Fed. Civ., Nat. Gd. Exempt  
" Exempt  
" Exempt  
" Exempt

## **WASHINGTON**

Motor Fuel Tax - \$.23/gal.

DoD, Fed. Civ., Nat. Gd. Not exempt  
*Refund for Offroad use available.*

Diesel Fuel Tax - \$.23

DoD, Fed Civ. Exempt, Nat. Guard not exempt  
(Nat. Guard may use tax-free dyed diesel but  
Must obtain license and pay tax for dyed diesel used  
On Highway)

Jet Fuel Tax - \$.06/gal.

DoD, Fed. Civ. Exempt, **National Guard not Exempt (for  
intoplane)**

Hazardous Substance Tax .7% of price

Government **NOT Exempt** - include in price

Oil Spill Response Tax  
\$.01/bbl/ \$.00023/gal.  
on crude or refined fuel  
loaded at marine terminal

**Not exempt unless vessel offloads  
into Govt Storage - or exports to another  
state**

Heating Oil Tank Fee \$.006/gal

**Not exempt - include in price**

## **WEST VIRGINIA**

Motor Fuel Tax - \$.2535/gal.  
Diesel Fuel Tax - \$.2535/gal.

DoD, Nat. Gd. Fed. Civ. Exempt  
DoD, Nat. Gd. Fed. Civ. Exempt

## **WISCONSIN**

Motor Fuel Tax - \$.294  
Diesel Fuel Tax - \$.264  
AvGas - Jet Fuel- \$.06/gal.  
Petroleum Inspection Fee - \$.03/gal.

DoD, Nat. Gd. Fed. Civ. Exempt  
" Exempt  
" Exempt  
" Government is exempt  
Do not include in price

## **WYOMING**

Motor Fuel Tax - \$.13/gal.  
Diesel Fuel Tax - \$.13/gal.  
Jet Fuel Tax - \$.06/gal.  
Leaking Underground  
Storage Tax - \$.01/gal

DoD/Fed. Civ./ NG **not exempt** *offroad refund*  
" *offroad refund*  
" **not exempt**  
**Not exempt, include in Price**  
(unless DESC is picking up FOB origin  
Deliveries outside Wyoming

**United States Territories and Possessions**  
**No FET applicable**

## **PUERTO RICO**

Motor Fuel Tax - \$.16/gal.  
Diesel Fuel Tax - \$.08/gal.  
Jet Fuel Tax - \$.05/gal.  
Crude Oil Tax - \$.119/gal

DoD/Fed. Civ./ NG **exempt** (special TEC must be used)  
Exempt  
Exempt  
Exempt